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IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

TONI BRENNAN, Plaintiff, - against - INTUIT INC., and SALLY REAGAN, THOMAS HALE, CHARLES TITUS, and TENE BROOMFIELD as agents of INTUIT INC., Defendants.	Case No. _____ **NOTICE OF REMOVAL**

Pursuant to 28 U.S.C. §§ 1331, 1332, 1441, and 1446, defendant Intuit Inc. ("Defendant" or "Intuit") files the instant Notice of Removal of the captioned action from the Supreme Court of the State of New York, County of New York to the United States District Court for the Southern District of New York, and as grounds for removal allege as follows:

I. LOCAL CIVIL RULE 81.1 INFORMATION

1. Pursuant to Rule 81.1 of the Local Civil Rules, the residences and domiciles of the named parties are as follows:

   a. Upon information and belief, Toni Brennan ("Plaintiff") is an individual whose residence and domicile is in Suffolk County, New York;

b. Defendant Intuit is incorporated under the laws of the state of Delaware and its principal place of business is in Mountain View, California. Intuit was served through the New York Secretary of State on March 3, 2026.

c. Defendant Sally Reagan ("Reagan") is an individual whose residence and domicile is in Goleta, California. Upon information and belief, and based upon a review of the state court's docket, Reagan has not been properly joined and served in this action.

d. Defendant Thomas Hale ("Hale") is an individual whose residence and domicile is in Social Circle, Georgia. Upon information and belief, and based upon a review of the state court's docket, Hale has not been properly joined and served in this action.

e. Defendant Charles Titus ("Titus") is an individual who resides and is domiciled in Easley, South Carolina. Upon information and belief, and based upon a review of the state court's docket, Titus has not been properly joined and served in this action.

f. Defendant Tene Broomfield ("Broomfield") is an individual who resides and is domiciled in Katy, Texas. Upon information and belief, and based upon a review of the state court's docket, Broomfield has not been properly joined and served in this action.

II. PROCEDURAL BACKGROUND

2. On January 20, 2026, Plaintiff filed a Summons (the "Summons"), in the Supreme Court of the State of New York, County of New York (the "State Court"). On February 8, 2026, Plaintiff filed a "corrected" draft of the Summons, annexed as **Exhibit "A."**

3. On January 20, 2026, Plaintiff filed a civil complaint captioned *Toni Brennan v. Intuit Inc., and Sally Reagan, Thomas Hale, Charles Titus, and Tene Broomfield as agents of Intuit Inc.*, Index No. 151639/2026, in the State Court ("Complaint"). On February 8, 2026, Plaintiff filed a "corrected" draft of the Complaint, annexed as **Exhibit "B."**

4. On January 20, 2026, Plaintiff filed an affirmation in the State Court (the "Affirmation"), annexed as **Exhibit "C."**

5. On March 15, 2026, Plaintiff filed an affirmation of service indicating that Intuit was served through the Secretary of State on March 3, 2026. *See* **Exhibit "D."**

6. The State Court docket is annexed as **Exhibit "E."**

III. BASES FOR REMOVAL

A. Federal Question

7. This action is being removed to this Court on the grounds that the Complaint presents a federal question pursuant to 28 U.S.C. § 1331.

8. In the Complaint, Plaintiff alleges retaliation in violation of the New York Labor Law (Count I), tortious interference with prospective economic advantage (Count II), interference with licensed professional duties (Count III), retaliatory denial of advancement (Count IV), corporate ratification of retaliatory conduct (Count V), and negligent hiring, training and retention (Count VI).

9. Each of these claims is predicated upon the allegation that Plaintiff was retaliated against because she "refused to participate in conduct violating federal … tax law." Complaint, ¶ 1. This conduct allegedly violated "IRS Circular 230" (*id.*, ¶¶ 19, 21, 40, 43, 48, 50, 92, 111, 114) and applicable "IRS Rules" (*id.*, ¶¶ 28, 57).

10. Removal is proper under 28 U.S.C. § 1331 because Plaintiff's claims "raise a threshold question of law" concerning the propriety of Intuit's federal tax preparation services under applicable IRS rules and guidance. *NY ex rel. Jacobson v. Wells Fargo Nat. Bank, NA*, 824 F. 3d 308, 318 (2d. Cir. 2016) (affirming removal of claims predicated upon state law because they necessarily involve interpretation of federal tax law. "[T]he national interest in providing a federal forum for federal tax litigation is sufficiently substantial to support the exercise of federal-question jurisdiction over the disputed issue on removal," even if the claims asserted in the complaint are predicated upon state law. *Grable & Sons Metal Products, Inc. v. Darue Engineering & Mfg.*, 545 U.S. 308, 310, 125 S.Ct. 2363 (2005)).

B. Diversity of Citizenship

11. In the alternative, this action is being removed to this Court on the basis of diversity of citizenship pursuant to 28 U.S.C. § 1332(a). There is complete diversity of citizenship between the parties who have been properly joined and served, and on information and belief the amount in controversy exceeds $75,000, exclusive of interests and costs.

There is Complete Diversity of Citizenship Between the Parties

12. Upon information and belief, Plaintiff has been, both upon the filing of the Complaint on January 20, 2026, and the filing of this removal Notice, a citizen and resident of the State of New York. (*See* Exhibit B, ¶ 10).

13. At the time Plaintiff commenced this civil action, and at all times since, Intuit was and is a corporation organized and existing under the laws of the State of Delaware, with its principal place of business located in the State of California, and therefore is a citizen of the States of Delaware and California for purposes of complete diversity. *See* 28 U.S.C. § 1332(c)(1).

14. Accordingly, this action involves "citizens of different States." *See* 28 U.S.C. § 1332(a). Plaintiff is, on information and belief, a citizen of the State of New York, and because no defendant properly joined and served in this action is a citizen of the State of New York, removal of this action is proper under 28 U.S.C. § 1441(b)(2).

The Amount in Controversy Exceeds $75,000

15. The amount-in-controversy requirement is satisfied in this case because it clear from the face of Plaintiffs' Complaint that the "matter in controversy exceeds the sum or value of $75,000, exclusive of interest and costs." 28 U.S.C. § 1332(a).

16. A removing defendant need only show "a 'reasonable probability' that the claim is in excess of the statutory jurisdictional amount" of $75,000. *Untied Food & Comm'l Workers Union v. Centermark Properties Meriden Square, Inc.*, 30 F. 3d 298, 304-05 (2d Cir. 2004).

17. In determining the amount in controversy, a district court should first review the plaintiff's allegations. *See Samuels v. Elrac, Inc.*, 06-cv-5345 (NG) (JO), 2006 WL 2862337, at *1 (E.D.N.Y. Oct. 5, 2006) (*citing Davenport v. Procter & Gamble Mfg. Co.*, 241 F. 2d 511, 514 (2d Cir. 1957)).

18. In the Complaint, Plaintiff alleges that she "suffered economic harm, loss of future earning capacity, and damage to her professional reputation as a result" of the defendants' conduct. *See* Exhibit B, ¶¶ 23, 89).

19. In the Complaint, Plaintiff further alleges that her claims "exceed the monetary jurisdictional limits of all lower Courts" in New York. (Exhibit B, ¶¶ 90, 140).

20. The monetary threshold of the New York City Civil Court, the highest "lower Court" referenced in these allegations, is $50,000.00. N.Y. City Civil Court Act, § 202 ("The court

shall have jurisdiction of actions and proceedings for the recovery of money … where the amount sought to be recovered … does not exceed $50,000").

21. In the Complaint, Plaintiff claims that she had a "legitimate expectancy of continued employment and professional advancement," and that she "suffered a loss of future earning capacity," "significant economic harm and impairment to [her] professional standing" upon Intuit's "retaliatory denial of advancement and exclusion from full-time roles[.]" (*See* Exhibit B, ¶¶ 89, 94, 95).

22. Based on the above claims and allegations, Plaintiff seeks recovery of compensatory damages, punitive damages, attorneys' fees, costs, and other legal and equitable relief, but has not specifically enumerated the amount in controversy in the Complaint. Where the complaint "is inconclusive as to the amount in controversy, the Court may look to documents outside the pleadings to determine the amount in controversy." *Brothers v. Schindler Elevator Corporation*, 25-cv-1624, 2026 WL 751212, at *2 (S.D.N.Y. Mar. 17, 2026).

23. Plaintiff earned $29,920.80 during her time as a seasonal, Credentialed Tax Expert from September 19, 2025 to February 12, 2026. (*See* Declaration of Scott Abraham ("Abraham Dec."), ¶ 2).

24. Plaintiff had previously worked for Intuit in other seasonal roles from January 19, 2024 to April 26, 2024 and December 6, 2024 to April 25, 2025. (Abraham Dec., ¶ 3).

25. On October 9, 2025, Plaintiff applied for the role of Seasonal TurboTax Live Mgr 1 with Intuit. The salary range for that role is between $47,944.00 to $61,256.00 for six months of work. (Abraham Dec., ¶ 4.).

26. On October 9, 2025, Plaintiff applied for the role of Seasonal TurboTax Live Business Tax Manager 1 with Intuit. The salary range for that role is between $47,944.00 to $61,256.00 for six months of work. (Abraham Dec., ¶ 5).

27. On October 9, 2025, Plaintiff applied for the role of TurboTax Live Seasonal Manager 1 (Canadian Expert Network) with Intuit. The salary range for that role is between $43,680.00 to $55,848.00 for six months of work . (Abraham Dec., ¶ 6).

28. On October 9, 2025, Plaintiff applied for the role of Seasonal Business Tax Expert Lead with Intuit. The salary range for that role is between $38,792.00 to $49,504.00 for six months of work. (Abraham Dec., ¶ 7).

29. On October 9, 2025, Plaintiff applied for the role of SelectTime Business Tax Lead with Intuit. The salary range for that role is between $29,094.00.00 to $37,128.00 working 30 hours per week for six months of work. (Abraham Dec., ¶ 8).

30. Plaintiff held three seasonal positions with Intuit in 2024 and 2025. She applied to numerous seasonal positions on October 9, 2025 and alleges that she had a "legitimate expectancy of continued employment and professional advancement" at Intuit, presumably including the roles to which she applied on October 9, 2025 and others in the future. Indeed, Plaintiff alleges that she "suffered a loss of *future* earning capacity" and "significant economic harm and impairment to [her] professional standing." New York Labor Law Section 740 authorizes both back pay damages (which would include, among other things, lost wages attributable to the alleged unlawful denial of the positions she applied to on October 9, 2025) and "front pay" damages (which would include additional Inuit positions she claims she would have been awarded absent unlawful retaliation in the future). In addition, Plaintiff seeks to recover "compensatory damages and punitive" damages, and (if her suit is successful) the Court may award her a "civil penalty" of $10,000.00 under New

York Labor Law Section 740(5)(f). Based on the above, Intuit represents in good faith that the amount in controversy in this matter exceeds $75,000.00.

C. REMOVAL TO THIS COURT IS OTHERWISE PROPER

31. This Notice and Petition for Removal is timely filed within the provisions of 28 U.S.C. § 1446(b). Intuit has effected removal within thirty (30) days of constructive receipt by it of a paper from which it could first be ascertained that this action is removable. *See* 28 U.S.C. § 1446.

32. On information and belief, defendants Reagan, Hale, Titus, and Broomfield have not yet been properly joined or served in this action, and therefore need not consent to removal. *See* 28 U.S.C. § 1446(b)(2)(A).

33. No proceedings have taken place in the State Court action. Intuit has not served an Answer or other responsive pleading to Plaintiff's Complaint or made any appearance or argument before the Supreme Court of the State of New York, except to file a notice of this Removal Petition pursuant to 28 U.S.C. § 1446(d).

34. The United States District Court for the Southern District of New York embraces the county in which the State Court action now pends, and thus this Court is the proper venue for this action.

35. In accordance 28 U.S.C. § 1446(d), Intuit is filing written notice of this removal with the Clerk of the Supreme Court of the State of New York, County of New York, and a Notice of Filing of Removal, together with this Notice of Removal are being served upon Plaintiff.

36. If any questions arise as to the propriety of the removal of this action, Intuit respectfully requests the opportunity to brief any disputed issues and to present oral argument in support of the position that this case has been properly removed.

37. Intuit submits this Petition for Removal without waiving any defenses to the claims asserted by Plaintiff and without conceding that Plaintiff has pleaded claims upon which relief may be granted.

WHEREFORE, Intuit respectfully request that the within action, now pending in the Supreme Court of the State of New York, County of New York, Index No. 151639/2026, be removed to the United States District Court for the Southern District of New York.

Dated: April 2, 2026

DAVIS WRIGHT TREMAINE LLP

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 2, 2026, a true and correct copy of the foregoing document was electronically filed and served upon the below *via* FedEx, and email:

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